

2018-2019 Annual Meeting Booklet:

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Introduction to the Annual Meeting

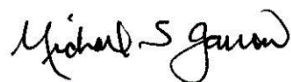
The annual meeting booklet is prepared to explain the financial outlook of the Fall River School District to the District residents. When you review our proposed budget, you will note a significant decrease to our school levy. A part of the purpose of setting the tax levy is to ensure we cover all expected costs for our students, educational programming, activities and facilities. Though we continue to face some incredibly challenging times, the start of a new school year is always very special. We maintain a commitment to do the very best we can for our children of the District. We can and should be proud of the fact that the work of the District continues to focus on preserving quality programs and a strong staff — as we make decisions aimed at pursuing our mission and serving the needs of students.

As the District continues to educate 21st century learners, we have worked to provide help and resources to assist learning at all levels. The District is now 1:1 with its student technology needs (providing chrome books for each MS/HS students and device availability for K-5 students). All K-5 staff have implemented new structures to help assist struggling students – Elementary staff now have common planning time, literacy and math blocks, and collaborative time to meet with our new Instructional Coach to assess data and help plan for student needs. All staff (K-12) have WIN (What I Need) time for students and 6-12 students are utilizing MASH (Monitored Academic Study Halls). Additionally, we have added a Technology Integration Specialist to ensure our staff are utilizing technology in the most effective ways to promote student learning.

Academically, the Fall River School District is continually to improve. All K-12 staff are working on aligning curriculum to better meet the need of all students. The District is focusing on providing engaging instructional practices with aligned assessments to help ensure we accurately measure what our students know and are able to do – helping prepare them with the skills to be successful in the future. A part of our District's performance is indicated through our school District information through a public portal on WISE dash <http://wisedash.dpi.wi.gov/Dashboard/portalHome.jsp> Here you can find the scores of all other public school Districts in the state and additional details of information collected through the Department of Public Instruction. Our School Accountability Report Card has improved each year. Our District “Exceeds Expectations,” yet we strive to continue improving. ([Fall River School District Accountability Report Card](#))

The Fall River School District's 2018-19 fiscal year budget (July 1, 2018 to June 30, 2019) is in compliance with the state imposed revenue limits. The Board of Education is asking you to exercise your legal power to approve the tax levy for the 2018-19 school year. We appreciate your continued support and interest in the Fall River School District. Please contact the District Office (920) 484-3333 if you would like additional information about our schools, or if you have questions regarding this budget booklet. Thank you for your support of public education.

Sincerely,



Dr. Michael S. Garrow

Facts about the Fall River School District



Fall River School District
150 Bradley Street
Fall River, WI 54932

Fax (920) 484-3600
Phone (920) 484-3333

District Administrator: Dr. Michael S. Garrow
Phone - Ext. 227
mgarrow@fallriver.k12.wi.us

Business Manager: Andy Christensen
Ext. 223
achristensen@fallriver.k12.wi.us

K-5 Principal: Ryan Verrier
Ext. 279
rverrier@fallriver.k12.wi.us

6-12 Principal: Brian Zacho
Ext. 266
bzacho@fallriver.k12.wi.us

District Administrative Assistant: Andrea Stier
Ext. 222
astier@fallriver.k12.wi.us

1. Communities served by the District:

- A. Village of Fall River
- B. Columbus Township
- C. Courtland Township
- D. Fountain Prairie Township
- E. Hampden Township
- F. Otsego Township
- G. Calamus Township
- H. Westford Township

2. Number of employees in District:

Administration: 4
Certified Teaching Staff: 40
Support Services Staff: 6
Classroom Support Staff: 8
Administrative Assistants: 3
Custodial/Maintenance: 7
Food Service: 5
Bus Drivers: 7

3. Student demographics (as of 10/15/18):

Number of students enrolled (IC): 467
Ethnic Groups by Percentage: Hispanic/Latino (7%), American Indian/Alaskan Native (1%), Asian (1%),
Black/African American (3%), White (85%), two or more races (3%)
Percentage of English Language Learners: Approximately 3%
Primary languages spoken at home other than English: Spanish
Percentage of students receiving free or reduced lunch: Approximately 41 %

4. Number of square miles the District covers: Approximately 38.66 square miles

5. Home to school transportation: District operated? Yes. Contracted? No.

School Board Meetings: Typically held the 3rd Wednesday of each month at 6:00 p.m.

School Board	
President	Keith Miller
Vice-President	Paul Osterhaus
Clerk/Secretary	Ember Schultz
Treasurer	Ashley Morton
Member	Warren Koenig
WASB Delegate	Keith Miller
Education Committee	Ember Schultz and Ashley Morton
Human Resources Committee	Paul Osterhaus and Warren Koenig
Recreation Committee	Warren Koenig and Ember Schultz
Policy Committee	Ashley Morton and Keith Miller

Board member participation on District Committees and in District Activities:

- Board members are appointed/selected to serve on various committees. No more than two (2) may serve on any particular committee. Board members may participate in District activities.

Board Agendas:

- | | |
|---|------------------------------------|
| 1. Call to Order/Pledge of Allegiance | 10. Old Business |
| 2. Roll Call | 11. New Business |
| 3. Public Comment | 12. District Reports |
| 4. Discussion and Possible Action on Meeting Minutes | a. Building and Grounds Report |
| 5. Discussion and Possible Action on Treasurer’s Report | b. Principals Reports |
| 6. Discussion and Possible Action on Vouchers/Payroll | c. District Administrator’s Report |
| 7. Gifts and Donations | 13. Closed Executive Session |
| 8. Student Council Report | 14. Return to Open Session |
| 9. Committee Reports | 15. Adjourn |

Governance Norms: (How we behave toward members of the governance team and others)

1. Practice Open Communication
2. Build, extend, and expect trust
3. Demonstrate leadership
4. Demonstrate respect for one another and staff
5. Maintain a focus on achieving common goals
6. Demonstrate the ability to compromise for the good of the team and the District
7. Exercise honesty and integrity in all communications.
8. Seek out adequate training necessary to govern with excellence.
9. Hold ourselves and each other and accountable to those we serve, to each other, and to ourselves
10. Focus on the welfare of the District and Board team rather than satisfying needs of individual personalities. (i.e. – check individual egos at the door)

Opportunities for Professional Development:

- Attending conferences / educational meetings / community events:

Board members are encouraged to attend any and all of the above. Many conferences and meetings are offered through CESA #5 and WASB/WASDA. The annual WASB/WASDA/WASBO conference is held each January. Board members have the opportunity to attend this at District expense. Reservations are made through the District Office.

Responding to community or staff complaints or concerns outside of Board meetings:

The Board should tactfully and diplomatically remind the community and/or staff to follow the chain of command. Most complaints or concerns can be dealt with through the District Administrator or principals. If, however, the community or staff members are not satisfied, a Board member may respond that they will follow up with the District Administrator or a principal. The Board should not foster the habit of people bringing complaints to them outside of Board meetings.



Fall River School District

150 Bradley Street P.O. Box 116 Fall River, WI 53932
www.fallriver.k12.wi.us

(920) 484-3333

Public Notice of Annual Meeting of The Fall River School District

Public Notice is hereby given to the public and news media pursuant of Wisconsin Law, 19.84(2), that the Annual Meeting of the Fall River School District, Columbia County, State of Wisconsin will be held

October 22, 2018 - 7:00 p.m. – Multi-Purpose Room

2018 ANNUAL SCHOOL BOARD MEETING & BUDGET HEARING AGENDA

- I. Call to Order/Pledge of Allegiance by Keith Miller, School Board President
- II. Election of Chairperson
- III. Approval of Annual Meeting Agenda
- IV. Approval of 2017 Annual Meeting Minutes
- V. 17-18 Budget Overview
- VI. Old Business: None
- VII. New Business
 - i. 2017-2018 Data and Accomplishments
 - ii. 2018-2019 Goals
 - iii. Student Accident Insurance
 - iv. Salaries of school board members and loss of pay
 - v. Reimbursement for board members expense
 - vi. Hiring legal counsel
 - vii. Providing students with textbooks
 - viii. School lunch prices
 - ix. Authorization to borrow money for operations
 - x. 2018-2019 Budget
 - xi. Date/Time for next year's annual meeting
 - xii. Other New Business
- VIII. Adjourn

Last year's Budget Hearing and Annual Meeting minutes

Annual Board of Education Meeting Minutes

October 16, 2017 7:00 p.m. Fall River School Multi-Purpose Room

- I. **Call to Order and Pledge of Allegiance** by School Board President Keith Miller at 7:01 p.m.

Board Member Attendance: Keith Miller, Paul Osterhaus, Ember Schultz, Ashley Morton, Warren Koenig, Michael Garrow and Kim Lofgren. 12 members of the public/staff present.
- II. **Election of Chairperson:** The floor was opened for nominations to elect a chairperson for the 2017 annual meeting. A motion was made by Steve Rubert and seconded by Tom Pawlisch to elect Brian Frank as the chairperson. A motion was made by Colleen Waterworth and seconded by Brian Frank to elect Steve Rubert as the chairperson. A motion was made by Tom Pawlisch and seconded by Doug Waterworth to closed nominations. A vote of hands was taken and Steve Rubert won the vote 6 to 2 in his favor.
- III. **Approval of Annual Meeting Agenda 2017:** A motion was made by Tom Pawlisch and seconded by Doug Waterworth to approve the 2017 Annual Meeting Agenda with no additional items added. Motion carried by majority voice vote.
- IV. **Approval of minutes from 2016 Annual Meeting:** A motion was made by Arnie Oelke and seconded by Tom Pawlisch to approve the 2016 Annual Meeting Minutes. Motion carried by majority voice vote.
- V. **Treasurer's Report:** District Administrator Michael Garrow reviewed the budget figures from the Budget Publication. The financial books of the school district are being audited by Johnson and Block Company of Mineral Point, Wisconsin. The complete audit report will be on file and available to the public for review in the school business office upon completion
- VI. **Old Business:** There was no unaddressed business from the 2016 meeting.
- VII. **New Business:**
 - i. **2016-17 Data and Accomplishments:** Dr. Garrow went through a power point presentation of data and accomplishments from the 2016-2017 school year. This was made available at the District Office and school website.
 - ii. **2017-18 Goals:** Dr. Garrow went through a power point presentation of goals for the school district for the 2017-2018 school year. This was made available at the District Office and school website.
 - iii. **Student Accident Insurance (State statute 120.13(2)):** The cost for the school year has been included in the budget proposal (\$4,200.00). Payments are made only after other health coverage is exhausted. A student who is not able to show proof of insurance coverage would not be allowed to participate in school athletic programs. A motion was made by Judy Rubert and seconded by Arnie Oelke to continue the Student Accident Insurance at the budgeted amount of \$4,200.00 for the school year. Motion carried by majority voice vote.
 - iv. **Salaries for School Board members and loss of pay:** A motion was made by Brian Frank and seconded by Tom Pawlisch to authorize the salaries in the amount of \$1,100 a year and loss of pay in the amount of \$100 per day to school board members absent from work on school business. Motion carried by majority voice vote.

- v. **Reimbursement for board member expenses:** A motion was made by Doug Waterworth and seconded by Brian Frank to authorize a flat fee of \$25 (not to exceed a calendar year maximum of \$500.00) be paid to each board member for each special board meeting or board appointed committee meeting that was called by either the board President or School Superintendent. Motion carried by majority voice vote.
- vi. **Hiring Legal Counsel** (State statute 120.10(14): A motion was made by Doug Waterworth and seconded by Tom Pawlisch to direct and provide for the prosecution or defense of any action or proceedings in which the school district is interested. Motion carried by majority voice vote.
- vii. **Providing students with textbooks** (State statute 120.10(15): A motion was made by Judy Rubert and seconded by Irene Pawlisch to authorize the school board to furnish textbooks under conditions prescribed by the annual meeting or by the school board. Motion carried by majority voice vote.
- viii. **School lunch:** The Fall River School board established food service prices for the 2017-2018 as follows: K-5 lunch = \$2.35; 6-12 lunch = \$2.60; K-5 breakfast = \$1.35; 6-12 breakfast = \$1.60 and Milk = \$.35. A motion was made by Tom Pawlisch and seconded by Colleen Waterworth to authorize the school board to operate a school lunch program for pupils of the school district and appropriate funds as needed at the rates stated above with the ability to review and change prices as deemed necessary upon financial review. Motion carried by majority voice vote.
- ix. **Authorization to borrow money for operations:** A motion was made by Doug Waterworth and seconded by Brian Frank to authorize the school board to borrow as needed for short term operations. Motion carried by majority voice vote.
- x. **2017-2018 Budget** (State statute 120.11(3) and 65.90(4): Dr. Garrow presented his detailed power point of the proposed school district budget for the 2017-18 school year that had been prepared and reviewed previously by the School Board. Upon review and discussion, a motion was made by Doug Waterworth and seconded by Tom Pawlisch to approve the Total Tax Levy of \$2,539,039 and the Mill Rate of \$9.93 for the 2017-2018 school year. Motion carried by majority voice vote.
- xi. **Date for 2018 Annual Meeting:** A motion was made by Brian Frank and seconded by Doug Waterworth to conduct the 2018 Annual Meeting on October 22, 2018 at 7:00 p.m. Motion carried by majority voice vote.

VIII. Adjournment

A motion to adjourn at 8:23 p.m. by Tom Pawlisch and seconded by Irene Pawlisch. Motioned carried by voice vote.

Budget Hearing and Adoption Timelines

Budget Hearing:

All Districts are required to hold a budget hearing. Common and Unified High School Districts are required to hold the budget hearing at the same time and place as the annual meeting.

- Prior to the budget hearing, the school board must approve a proposed budget to present at the budget hearing.
- Publish notice of the budget hearing and the proposed budget summary.
 - Common School District - at least 10 days prior to the hearing
 - Unified & UHS Districts - at least 15 days prior to the hearing

Annual Meeting:

Common school Districts shall hold an annual meeting on the 4th Monday in July at 8:00p.m. and union high school Districts shall hold an annual meeting on the 3rd Monday in July at 8:00p.m. unless the electors at one annual meeting determine to thereafter hold the annual meeting on a different date or hour, or authorize the school board to establish a different date or hour. No annual meeting may be held before May 15th or after October 31st (s.120.08(1)(a)).

Publish a class 2 notice, under Chapter 985, of the time and place of the annual meeting, the last insertion to be not more than eight (8) days nor less than one (1) day before the annual meeting. Note: A class 2 notice requires a minimum of 2 insertions, one each week for consecutive weeks.

Original Budget Adoption:

The school board shall adopt an original budget at a school board meeting scheduled after the public hearing and no later than the meeting in which the school District sets the amount of the tax levy.

- The school board must set the levy and adopt an original budget on or before November 1st.
- The school board must certify the levy to the municipalities on or before November 10th. (*Moved from 11/6 to 11/10 by 2011 WI Act 105.*)

Budget Changes/Amendments:

- Changes in amounts of appropriation and the purposes (function) for which they are used must be approved by a two-thirds vote of the school board.
- Publish a class one notice of the budget change/amendment within 10 days of approval.

- Source – Department of Public Instruction (DPI)

Budget Overview

The proposed 2018-2019 budget is presented with Fund 10 revenues of \$6,453,646.00 and Fund 10 expenditures of \$6,530,690.00. This results in a projected decrease to Fund Balance of \$77,044.00 and the end of the fiscal year 2018-2019. This budget will result in a projected Fund Balance of \$1,400,728.72. Budget amendments will be made once aid amounts are finalized and other unknowns at the time of this writing are confirmed.

The 3rd Friday count of September reporting pupil full-time equivalencies and open enrollment in and out numbers significantly impact the budget, as does our annual insurance renewal rate amounts. Whether or not a projected increase actually occurs, the District's Fund Balance is well able to cover unexpected costs.

Levy Rate

The estimated levy rate for 2018-2019 is 8.60 per thousand of assessed valuation. This is a *decrease* of 1.33 per thousand. This assumes an increased District-wide equalized valuation as compared to last year. This is a best estimate at the time of budget preparation. The actual levy rate is affected by the 3rd Friday September pupil count. The equalized valued will be certified by the Department of Revenue on October 15th.

Enrollment

Enrollment for 2018-2019 is estimated at 509 full-time equivalent students. This is a decrease to the number of students as compared to last year. This estimate is entered into the Revenue Limit Worksheet and becomes a part of a three-year rolling average. The three-year rolling average becomes part of the formula that determines the amount that the District will be able to tax on the Revenue Limit Worksheet. The September third Friday pupil count as reported to the Department of Revenue is updated into the Revenue Limit Worksheet on October 15th. This estimate can change after 3rd Friday pupil counts are reported.

Open Enrollment and Student Tuition

At the time of budget preparation, payment from Wisconsin school Districts for open enrollment *in* students is budgeted at \$356,424 (48 students total – 1 special education at \$12,431 per student – an increase of \$224.00 per pupil from 17-18). Payment to Wisconsin school Districts for open enrollment *out* students is budgeted at \$894,899 (109 students total – 19 special education students) for Fall River students attending other Districts. The open enrollment amount per student for 2017-2018 is \$7,379. This is an increase of \$324.00 per pupil over last year. * The total amount paid out for open enrollment for the District has increased by approximately \$80,000 over the year prior.

State Special Education Aid

For 2018-2019, the District is expected to receive \$125,179 from the State of Wisconsin according to the July 1st estimate. The State of Wisconsin pays special education aid in 2018-2019 based on 2017-2018 actual costs at a rate of .2637 multiplied by aid-eligible costs. This revenue amount was budgeted at \$125,179 (Source 611).

Food Service Management

The District operated its own Food Service program. All on-site food service staff, including the Food Service Director, are employees of the District. Food Service equipment is owned by the District.

Basic Facts about Equalization Aid

State Equalization Aid is the general financial assistance for use in funding a broad range of District operational expenditures. This differs from categorical aid, which is designated for a specific purpose. General aid may be used for any expenditure the District deems necessary.

Both state and local factors affect the amount of equalization aid a District will receive. Significant changes in a District's property value, pupil membership, and/or shared costs (the net cost of the general and debt service funds) can contribute to a shift in aid. Also, the amount of state-appropriated money is split over approximately 424 Districts, so a major change in one District's data can affect each of the other Districts.

From the state perspective, the amount of money appropriated for this purpose, state shared-cost ceilings, and the state average property value per member impact this calculation as well.

The two commonly used methods of valuing property in Wisconsin are "assessed" and "equalized." **Assessed valuation** is property value as determined by the local municipal assessor on January 1st in any given year. **Equalized valuation** results when the Department of Revenue (DOR) applies an adjustment factor to the assessed value. The adjustment factor incorporates, among other things, actual property sales in the municipality during the past year and is meant to ensure each type of property has comparable value regardless of local assessment practices. Most state computations use equalized value, otherwise known as "fair market" value.

Special adjustment aid ensures that a District will receive at least 85% of the general aid that they received the prior year. A decline in general aid can drop steeply from year-to-year within Districts that have severely declining enrollment, high property values per student member, or both.

Timeline

The October 1st Tax Apportionment Value Certification from the state of Wisconsin is used to apportion levies and determine municipal tax bills. After October 1, the Department of Revenue may refine this same set of numbers until a "final" version is issued. By **October 15th**, Equalization Aids are computed by the State of Wisconsin with data furnished from the District's prior fiscal year Annual Report, Membership Reports, and equalized property valuations as certified by the Wisconsin Department of Revenue for the prior calendar year. Resulting aid amounts, modified by any prior year adjustments, are paid to Districts in the current fiscal year.

In **June**, final aid eligibility is computed using audited District information. Differences in computed aid amounts between October and June become the aid adjustments. These adjustments are applied to the September payments in the following fiscal year.

BUDGET ADOPTION 2018-19			
	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
GENERAL FUND (FUND 10)			
Beginning Fund Balance (Account 930 000)	1,463,175.36	1,507,732.76	1,477,772.72
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	1,507,732.76	1,477,772.72	1,353,879.72
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	1,507,732.76	1,477,772.72	1,400,728.72
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	2,142,328.87	2,177,442.59	1,922,084.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	1,477.62	3,547.95	3,500.00
270 School Activity Income	22,723.77	26,939.97	27,100.00
280 Interest on Investments	1,288.72	1,376.89	1,400.00
290 Other Revenue, Local Sources	28,645.43	36,236.62	34,500.00
Subtotal Local Sources	2,196,464.41	2,245,544.02	1,988,584.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	363,179.00	342,369.00	356,424.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	363,179.00	342,369.00	356,424.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	4,024.02	9,029.12	14,104.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	13,016.50	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	4,024.02	22,045.62	14,104.00
State Sources			
610 State Aid -- Categorical	159,182.06	28,121.55	28,500.00
620 State Aid -- General	3,247,853.00	3,158,145.00	3,315,991.00
630 DPI Special Project Grants	6,452.52	5,347.88	138,826.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	1,310.75	1,333.89	1,500.00
690 Other Revenue	4,876.00	240,748.00	395,318.00
Subtotal State Sources	3,419,674.33	3,433,696.32	3,880,135.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	10,457.49	21,604.51	22,290.00
750 IASA Grants	58,886.17	46,192.83	47,109.00

760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	4,945.02	16,393.30	15,000.00
790 Other Federal Revenue - Direct	48,545.02	0.00	0.00
Subtotal Federal Sources	122,833.70	84,190.64	84,399.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	4,063.00	16,925.00	109,500.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	4,063.00	16,925.00	109,500.00
Other Revenues			
960 Adjustments	4,091.00	5,269.59	4,500.00
970 Refund of Disbursement	14,457.59	11,075.04	15,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	7,760.61	875.90	1,000.00
Subtotal Other Revenues	26,309.20	17,220.53	20,500.00
TOTAL REVENUES & OTHER FINANCING SOURCES	6,136,547.66	6,161,991.13	6,453,646.00
EXPENDITURES & OTHER FINANCING USES		200,057.55	
Instruction			
110 000 Undifferentiated Curriculum	1,091,159.41	1,100,057.55	1,003,416.00
120 000 Regular Curriculum	997,355.57	1,051,036.50	1,124,157.00
130 000 Vocational Curriculum	290,666.25	299,164.64	309,748.00
140 000 Physical Curriculum	152,592.22	156,300.51	157,232.00
160 000 Co-Curricular Activities	172,989.66	168,914.21	176,100.00
170 000 Other Special Needs	61,051.02	98,940.42	109,620.00
Subtotal Instruction	2,765,814.13	2,874,413.83	2,880,273.00
Support Sources			
210 000 Pupil Services	101,958.73	105,965.56	118,345.00
220 000 Instructional Staff Services	182,740.64	188,648.38	220,158.00
230 000 General Administration	193,033.99	200,695.91	228,026.00
240 000 School Building Administration	287,827.31	326,611.14	332,151.00
250 000 Business Administration	1,045,676.78	965,687.50	1,073,777.00
260 000 Central Services	191,990.24	173,475.72	196,321.00
270 000 Insurance & Judgments	75,791.50	86,782.86	72,480.00
280 000 Debt Services	21.65	16.25	250.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	2,079,040.84	2,047,883.32	2,241,508.00
Non-Program Transactions			
410 000 Inter-fund Transfers	419,942.15	440,132.87	512,710.00
430 000 Instructional Service Payments	827,193.14	829,521.15	896,199.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	1,247,135.29	1,269,654.02	1,408,909.00
TOTAL EXPENDITURES & OTHER FINANCING USES	6,091,990.26	6,191,951.17	6,530,690.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	177,986.66	178,287.10	178,746.20
900 000 Ending Fund Balance	178,287.10	178,746.20	179,246.20
REVENUES & OTHER FINANCING SOURCES	300.44	459.10	500.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00

400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDTURES & OTHER FINANCING USES	0.00	0.00	0.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	389,761.98	422,945.73	503,497.00
Local Sources			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	0.00	0.00	0.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	1,818.86	0.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	1,818.86	0.00	0.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	9,359.77	17,967.70	18,000.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	9,359.77	17,967.70	18,000.00
State Sources			
610 State Aid -- Categorical	137,091.00	127,935.00	125,179.00
620 State Aid -- General	0.00	0.00	0.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	0.00	1,000.00	1,000.00
Subtotal State Sources	137,091.00	128,935.00	126,179.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	77,550.71	93,892.34	85,210.00
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	40,404.03	40,061.78	30,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	117,954.74	133,954.12	115,210.00
Other Financing Sources	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00

870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	1,144.00
990 Miscellaneous	100.00	0.00	0.00
Subtotal Other Revenues	100.00	0.00	1,144.00
TOTAL REVENUES & OTHER FINANCING SOURCES	656,086.35	703,802.55	764,030.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	507,509.14	484,899.18	538,323.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	507,509.14	484,899.18	538,323.00
Support Sources			
210 000 Pupil Services	76,648.17	61,788.78	77,753.00
220 000 Instructional Staff Services	64,310.04	64,975.40	65,804.00
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	0.00	13,998.12	0.00
260 000 Central Services	0.00	0.00	0.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	140,958.21	140,762.30	143,557.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	7,619.00	78,141.07	82,150.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	7,619.00	78,141.07	82,150.00
TOTAL EXPENDITURES & OTHER FINANCING USES	656,086.35	703,802.55	764,030.00

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	32,324.22	21,993.13	21,980.95
900 000 ENDING FUND BALANCES	21,993.13	21,980.95	22,035.95
TOTAL REVENUES & OTHER FINANCING SOURCES	360,713.91	364,032.82	357,100.00
281 000 Long-Term Capital Debt	371,045.00	364,045.00	357,045.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	371,045.00	364,045.00	357,045.00
842 000 INDEBTEDNESS, END OF YEAR	700,000.00	350,000.00	350,000.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	0.00	200.95	200.95
900 000 Ending Fund Balance	200.95	200.95	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	200.95	0.00	7,617,782.05
100 000 Instructional Services	0.00	0.00	165,000.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	7,452,983.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	7,617,983.00

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	248,472.41	247,151.95	249,363.00
200 000 Support Services	248,472.41	247,151.95	249,363.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	248,472.41	247,151.95	249,363.00

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	10,785.93	11,982.27	17,484.95
900 000 ENDING FUND BALANCE	11,982.27	17,484.95	30,343.95
TOTAL REVENUES & OTHER FINANCING SOURCES	91,434.00	81,181.66	93,450.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	90,237.66	75,678.98	80,591.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	90,237.66	75,678.98	80,591.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)			
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	14,090.45	13,653.00	20,000.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	14,090.45	13,653.00	20,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	14,090.45	13,653.00	20,000.00

* The 60 & 70 series funds are "fiduciary" funds. Presentation of these funds taken out of the adoption format to agree with GASB 34 requirements. This change also brings the school district adoption format more into conformity with statute 65.90 requirements used for other Wisconsin governments which specify that information be presented for governmental and proprietary funds, but does not require it for fiduciary funds.

2018-2019 Food Service Pricing

K-5 lunch = \$2.35

6-12 lunch = \$2.60

K-5 breakfast = \$1.35

6-12 breakfast = \$1.60

Milk = \$.35

Tax Impact on Citizens

For every \$1,000 of real estate value as assessed by your local town assessor, you will pay the mill rate multiplied by one in property taxes to the Fall River School District. For example, let's assume you own a home and land with an assessed value of \$200,000. With the mill rate of 8.60 as is currently estimated, you would pay 8.60 x 200, or \$1,974 in property taxes to the Fall River School District. If you own a home assessed at \$150,000, you would pay 8.60 x 150, or \$1,290.00 in property taxes to the District.

School Year	Fund 10 Levy	Debt Service Levy	Community Service Levy	Total Levy	Tax (Mill) Rate per 1,000 Valuation
2014-2015	\$1,834,216	\$356,738	\$14,000	\$2,204,954	9.36
2015-2016	\$1,938,788	\$348,531	\$18,000	\$2,305,319	9.53
2016-2017	\$2,134,429	\$360,600	\$18,000	\$2,513,429	10.07
2017-2018	\$2,157,039	\$364,000	\$18,000	\$2,539,039	9.93
2018-2019	\$1,913,084	\$357,000	\$18,000	\$2,288,084	8.60

Open Enrollment History (DPI)

School Year	K-12 Enrollment	Total Reported for Revenue Limit Worksheet	Transfers In	Transfers Out	Net Loss/Gain
2013-2014	519	554	33	71	- 38
2014-2015	492	559	39	103	- 64
2015-2016	483	539	48	104	- 56
2016-2017	471	529	51	111	- 60
2017-2018	484	529	52	108	- 56
2018-2019	467	509	48	109	- 61

Note: Net gains and/or losses of students result in revenue gains and losses. These include direct payment to and receipts from other Districts as well as payments made to or received from the Department of Public Instruction on the District's behalf.

Explanation of Account Codes

The Fall River School District uses a code to classify every transaction made. This code is the heart of our accounting system. The information below describes each dimension of the account code, while the pages that follow give greater detail.

<u>Fund</u>	<u>Location</u>	<u>Object</u>	<u>Function/Sub function</u>	<u>Project</u>
XX	XXX	XXX	XXXXXX	XXX

<u>Fund</u>	The District classifies each expenditure into one of twelve different funds, each identified by a 2-digit number. The 2-digit number "10" is the number we use to define the General Fund.
<u>Location</u>	The location dimension is used to group costs that pertain to certain programs, buildings, or organizations. We are a K-12 building and so can code everything to -800 (District)
<u>Object</u>	Our accounting system uses a 3-digit number called an "Object" to describe the items being purchased. A list of object definitions is included with these budget materials.
<u>Function/ Sub function</u>	"Function" stands for the purpose for which an object is used or for which a person acts. The "Sub function" simply further defines the function. A 6-digit code is used for this dimension.
<u>Project</u>	Project/Maintenance numbers are sometimes used to identify grants and in some cases to isolate specific subject areas. (Staff use this primarily with field trips.)

Fund Accounting Guidelines

The following are funds reported in the school District's Annual and Budget reports to the DPI categorized by the activities that occur within the funds. The reported funds in each category have similar function-object expenditure coding. This guide has been condensed (using information from the DPI) to show those classifications typically used in the Fall River School District.

Fund 10 General Fund

The general fund is used to account for all financial transactions relating to the District's current operations, except for those required to be accounted for in other funds.

Fund 21 Special Revenue Trust Fund

This fund is used to account for trust funds that can be used for District operations. The source of such funds is gifts and donations from private parties. Cash and investments in this fund are expended pursuant to donor specifications. There may be a fund balance in this fund.

Fund 27 Special Education Fund

The fund is used to account for the excess cost of providing special education and related services for students with disabilities during the regular school year or extended school year. Also included are charges for services provided to other Districts as a result of being a host District for a special education package or cooperative program. School Age Parent costs are also charged to this Fund. No fund balance or deficit can exist in this fund.

Fund 39 Referendum Approved Debt Service Funds

This fund is used to account for transactions for the repayment of debt issues that were either: authorized by school board resolution before August 12, 1993, or approved by referendum. The District may account for in such referendum approved debt service transactions in Funds 31, 32, 33, 34, 36, 37 (which are not presently assigned by DPI for reporting purposes) and/or Fund 39. If the District uses funds other than Fund 39, the District must combine and report these funds as Fund 39. A fund balance may exist in this fund.

Food and Community Service Funds

These funds are used to account and report transactions of the District's food and community service activities. No K-12 instructional (100 000 series) or instructional support related functions are recorded in these funds.

Fund 50 Food Service Fund

All revenues and expenditures related to pupil and elderly food service activities are recorded in this fund. A fund balance in the Food Service Fund is permitted. There may be no deficit in the District's Food Service Fund. Any food service fund deficit, resulting from **student** food services, must be eliminated by an operating transfer from the General Fund. Any food service fund deficit, resulting from **elderly** food services, must be eliminated by a transfer from the District's Community Service Fund. The maximum that may be transferred if the District does not have a deficit in the Food Service Fund is limited to an amount necessary to cover a current year deficit in a particular food service program (National School Lunch, Breakfast, Ala Carte, etc.)

Fund 80 Community Service Fund

This fund is used to account for activities such as adult education, community recreation programs such as evening swimming pool operation and softball leagues, elderly food service programs, non-special education preschool, day care services, and other programs which are not elementary and secondary educational programs but have the primary function of serving the community. Actual, additional expenditures for these activities, includes salaries, benefits, travel, purchased services, etc. are to be included in this Fund to the extent feasible. The District may adopt a separate tax levy for this Fund.

Statute 120.13(19) permits a school board to establish and maintain community education, training, recreational, cultural or athletic programs and services, outside regular curricular and extracurricular programs for pupils, under such terms and conditions as the school board prescribes. The school board may establish and collect fees to cover all or part of the costs of such programs and services.

The School Board must establish a Community Service Fund pursuant to s. 120.13(19). A budget for the Community Service Fund must be adopted as required by s. 65.90. Any tax necessary to operate the Community Service Fund is considered a "operation" levy subject to s. 120.10(8) and s. 120.12(3).

Access to Community Service Fund activities cannot be limited to pupils enrolled in the District's K-12 educational programs. Other funds, such as the General Fund and the Special Projects Funds, carry out the day to day K-12 educational operations of the District. All activities associated with a well-rounded curriculum (curricular and extra-curricular activities) are to be accounted for in these funds and in pupil organization accounts contained in the Agency Fund (Fund 60).

Excluded from a Community Service Fund are any academic subjects and extra-curricular activities available only to pupils enrolled in the District. Student activities such as inter-scholastic athletics and other extra-curricular activities, pupil clubs, dances, field trips, student seminars and symposiums also may not be funded through Community Service.

A school board may, under s. 120.13(17), grant temporary use of school grounds, buildings, facilities or equipment, under conditions, including fees as determined by the school board. A Community Service Fund should not be established for providing access to District property for organizations such as youth, theater, and

other groups not under the control of the school board unless the District is incurring additional direct cost that will not be recovered through fees, therefore requiring a tax levy subsidy.

Agency Fund

Fund 60 Agency Fund

This fund is used primarily to account for assets held by the District for pupil organizations. Funds held for parent organizations may be accounted for in this fund and are accounted for as a liability to the parent organization. Parent organization funds may be accounted for in Fund 60. The parent organization may not be a separate 501(c)(3) entity. Receipts such as pupil deposits for books, locks, etc; other receipts such as school lunch collections, athletic admissions and other fees may be temporarily deposited to agency fund checking accounts maintained at school locations until these items are remitted the District's business office for placement in required funds.

Only balance sheet accounts for this Fund are reported in the Budget and Annual Reports. However, auxiliary records of receipts and disbursements must be maintained in at locations administering the accounts. Pupil organizations accounted for in this fund may give money to the District. It is recorded as a gift in the receiving fund.

Trust Funds

These funds are used to account for assets held by the District in a trustee capacity for individuals, private organizations, other governments and/or other funds.

Fund 72 Private Purpose Trust Fund

This fund is used to account for gifts and donations specified for the benefit of private individuals and organizations not under the control of the school board. Scholarships are recorded in this fund. Cash and investments in this fund are expended pursuant to donor specifications. There may be a fund balance in this fund.

Gifts and donations for District operated instructional programs are recorded and accounted for in the Special Revenue Trust Fund (Fund 21).

Fund 99 Other Package and Cooperative Program Funds

This fund is to be used for all other types of cooperative instructional funds. No fund balance or deficit can exist in this fund. Special education related cooperative programs should be accounted for in Fund 27.

Definitions of Most Commonly Used Function Codes

<u>Fund</u>	<u>Location</u>	<u>OBJECT</u>	<u>Function/Sub function</u>	<u>Project</u>
xx	xxx	xxx	XXXXXX	xxx

100000 INSTRUCTION

110000 Undifferentiated Curriculum

An instructional situation in which one teacher is responsible for providing instruction in two or more curricular areas to the same group of pupils. Examples include a language arts/social studies core program or a first-grade class where a teacher teaches reading, writing, arithmetic, penmanship, etc. to the same group of pupils. *This definition does not imply that only elementary level programs are coded here.*

120000 Regular Curriculum

An instructional setting in which a teacher is responsible for instructing a group of pupils in only one curricular area not required to be reported under vocational, health, special or co-curriculum functions.

132000 Vocational Curriculum - Business Education

Instructional activities that enable students to acquire the background, knowledge, skills, that are applied in the business world or for personal use.

135000 Vocational Curriculum - Family & Consumer Education

Instructional activities that enable students to acquire the knowledge and develop the understanding, attitude, and skills relevant to personal, home, and family life, and to home economics occupations.

136000 Vocational Curriculum - Technology Education

Instructional activities that develop students' understanding about all aspects of industry and technology that help students make occupational choices or prepare them to enter advanced trade and industrial or technical education activities.

140000 Physical Curriculum

Instructional activities concerned with health and safety in daily living, physical education, and recreation. *Appropriate sub-function coding will be necessary for claiming Driver's Education Aid.*

150000 Special Education Curriculum

Instructional activities for pupils with disabilities and provided by specially qualified personnel as required by an Individual Educational Program (IEP) for such pupils. *Appropriate sub-function coding will be necessary for claiming Special Education Aid.*

160000 Co-Curricular Activities

Instructional activities under the guidance and supervision of school staff designed to provide students such experiences as motivation, enjoyment and improvement of skills. Co-curricular activities supplement the regular instructional activities and include such activities as band, chorus, speech and debate, athletics.

172000 Gifted & Talented

Instructional activities for the mentally gifted or talented.

179000 Other Special Needs

Special needs instructional activities not required to be reported elsewhere. Expenditures for Alternative (and At Risk) education programs are included here. These programs typically include expenditures for activities for students assigned to alternative campuses, centers or classrooms designed to improve behavior and/or provide an enhanced learning experience. Typically, alternative (and At Risk) education programs are designed to meet the needs of students that cannot be addressed in a traditional classroom setting.

200000 SUPPORT SERVICES

213000 Guidance

Activities involving counseling with students and parents; consulting with other staff members on learning problems; evaluating the abilities of students; assisting students as they make their own educational and career plans and choices; assisting students in personal and social development; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students.

215000 Psychological Services

Activities concerned with administering psychological tests and interpreting the results; gathering and interpreting information about student behavior; working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests and behavior evaluation; and planning and managing a program of psychological services, including psychological counseling for students staff and parents.

216000 Speech Pathology and Audiology

Activities which identify, assess, and treat non-special education children with speech, hearing, and language impairments. Programs required by special education pupils as a result of an IEP evaluation are to be coded to the appropriate 150 000 function series accounts.

218100 Occupational Therapy

Occupational therapy activities for pupils with disabilities as determined by an IEP team.

218200 Physical Therapy

Physical therapy activities for pupils with disabilities as determined by an IEP team.

219000 Other Pupil Services

Other support services for students not required to be accounted for elsewhere. Cost of services provided non special education students pursuant to a 504 Plan are recorded here (using Fund 10 in most cases).

221200 Curriculum Development

Activities designed to aid teachers in developing the curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate students.

221300 Instructional Staff Training

Activities designed to contribute to the professional or occupational growth and competence of the instructional staff during the time of their service to the school system or school. Among these activities are workshops, demonstrations, school visits, courses for college credit for both staff reimbursements and direct payments to colleges and universities, sabbatical leaves, and travel leaves. Training that supports the use of technology for instruction should be included in this code. The incremental costs associated with providing substitute teachers in a classroom (while regular teachers attend training) should be captured in this function code. **All college credit reimbursements to staff and direct District payments to colleges and universities should be coded to Function 221300.** Staff reimbursements would use Object 291 and payments directly to the college or university would be charged to the appropriate Object in the 300 series.

222000 Library Media

Activities concerned with the acquisition and use of all teaching and learning resources, (other than textbooks, workbooks, or materials used as texts or workbooks) which are accessible to all teachers and students through the Library Media Center or program. *Use of appropriate coding within the Object 430 account series will necessary to claim Common School Fund "Library" aid.*

223300 Special Education Supervision & Coordination

Activities involving special education program supervision and coordination by personnel with approved special educational leadership certification. Include here associated costs such as clerical assistance, travel, supplies, etc.

223700 Vocational Education Supervision & Coordination

Activities involving vocational education program staff supervision, curricular development, and program evaluation.

223900 Other Instructional Staff Supervision & Coordination

Activities of personnel, such as reading specialists, health education coordinators, home school coordinators, full time department chairpersons, and others who have supervision and coordination responsibilities for specific program areas, and are not required to be classified elsewhere. Expenditures relating to activities of department chairpersons who teach are to be coded to the appropriate instructional (100 000) function series.

229000 Other Instructional Staff Services

Instructional staff supporting services not required to be classified elsewhere.

230000 General Administration

Activities concerned with establishing and administering overall District policies. Include here activities of the school board, District administrator, District-wide community relations administrators, state and federal relations (including activities associated with grant procurement). Activities associated with the overall administration of a school are coded to function 240 000, "School Building Administration". Activities associated with District business officials are coded to function 251000 "Direction of Business". Activities associated with instructional services administration are coded to the appropriate sub-function in the 220 000 series, "Instructional Services".

240000 School Building Administration

Activities concerned with directing and managing the operation of a particular school. Included here are activities of the principal, assistant principals and other assistants in the general supervision of school operations, staff evaluation, duty assignment, school records, and coordination of school instructional activities.

252000 Fiscal

Activities concerned with the fiscal operations of the District. Included here are budgeting, receiving and disbursing funds, financial and property accounting, payroll, inventory control, internal auditing and funds management. This account includes payments for the collection of Medicaid (School Based Services "SBS") revenue. Also included are administrator fees related to post employment fund trusts.

253000 Operation

Activities concerned with keeping the physical plant open, comfortable, and safe for use. Include here daily and seasonal operation activities concerned with sites, buildings, servicing (including routine "preventive maintenance" activities) of equipment and vehicles other than pupil transportation vehicles. Examples of activities included here are utility costs, lawn and landscaping care, snow removal, incidental building repairs and painting, routine servicing of equipment and vehicles other than pupil transportation, school security services including police activities for school functions, hall monitoring, playground supervisors and chaperones. Maintenance activities or repairs of a non-incidental nature are coded to function 254 000 "Maintenance and Repairs" series.

254100 Direction of Maintenance & Repairs

Activities involved in directing, managing, and supervising the maintenance and repairs of school facilities and equipment.

256210 District Operated Pupil Transportation - Regular - Home to School

Transportation of pupils from home to school and return. See functions 256250 and 256260 regarding coding for special education and integration "Chapter 220" transportation.

256240 District Operated Pupil Transportation - Co curricular Activities

Transportation for pupils to participate in co-curricular activities.

256270 District Operated Pupil Transportation - Field Trips

Transportation in District owned vehicles of pupils for instructional field trips.

256300 Pupil Transportation - Vehicle Acquisition

Activities concerned with the purchase of vehicles to be used for pupil transportation. Include here the full value of vehicles acquired using a capital lease or "installment" purchase arrangement. Vehicle fuel for District-owned vehicles would be charged to function 256 210 and fuel purchased for contracted buses (vehicles) should use Function 256 600 with corresponding Object 348.

256500 Pupil Transportation - Vehicle Repair

Repair, non-routine replacement of parts and painting of pupil transportation vehicles. Non-routine and repair of vehicles not used for pupil transportation is charged to function 254 500.

256800 Pupil Transportation - Insurance

This function must be used for the cost of insuring the District against property, collision or liability losses involving pupil transportation.

257000 Food Service Operation

Activities concerned with providing food to students and adults. Preparing and serving regular and incidental meals, lunches or snacks in connection with school activities and food delivery are included here. Commodity handling charges use this function with Object 387.

260000 Central Services

Activities of a District-wide nature, other than general administration, which support other instructional and supporting service programs. Included here are planning, research, development, information, personnel, and information technology services. Training for non-instructional staff is recorded here. Training for instructional staff is recorded in function 221 000 "Improvement of Instruction."

270000 Insurance & Judgments

Insurance premiums for District liability, property, fidelity, unemployment compensation. Also recorded here are costs of insurance consultants and other costs related to the preceding items. Employee benefit insurance is classified to the function relating to the employee's salary. Insurance relating to pupil transportation is recorded under function 256 000 "Pupil Transportation". Judgments by courts, state or federal agencies against the District are included in this function. Also included here are "out of court" settlements which if fully adjudicated, could have resulted in a judgment against the District. Costs resulting from failure to pay bills or debt service are recorded against the appropriate function related to the bill or debt service expenditure.

299000 Other Support Services

Included here are CESA general administration charges and payments to a CESA for building acquisition or remodeling, either by separate billing or by a surcharge to contracts. CESA program administration costs are charged to the related function code. A payoff of a pension system prior service liability using General Fund resources is also included here. The portion of Title 1 expenditures related to training provided to Private schools are coded here. Expenditures for childcare provided during parent involvement activities or Family Literacy services are coded here. Payments made by Title 1 Spotlight Schools to neighboring Districts would code the payment here.

300000 COMMUNITY SERVICES

390000 Community Services - Other

Other community service activities not required to be reported elsewhere.

400000 NON PROGRAM TRANSACTIONS

411000 Operating Transfers to Another Fund

An inter-fund transfer other than an indirect cost or residual equity transfer. Operating transfers are allowed only as permitted in reporting requirements to the Department of Public Instruction.

433000 Co-Curricular Cooperative Program Charges

Payments to another District for paying District's share of a cooperative co-curricular program.

435000 General Base Cost Tuition--Open Enrollment or Tuition Waiver

Payments to another Wisconsin school District of tuition for students enrolled under the open enrollment program or granted a tuition waiver. Includes payments made by DPI against the final general aid payment. Includes the base portion of tuition for an open enrollment student receiving special education services and paid directly by the District. Tuition is the open enrollment flat rate established by law.

436000 Special Education Contracted Instruction or Additional/Excess Cost Tuition--Non-Open Enrollment

Payments to other public and private agencies for special education instruction. Includes contracted instructional services that would be coded to a 100000-series function if provided by District staff; contracted pupil or other support services are coded to the appropriate 200000-series function. Includes tuition for the excess cost of special education for students not enrolled under the open enrollment program. Additional/excess cost tuition is the "special tuition" calculated under s. 121.83, additional costs above the open enrollment flat rate when that rate is used outside that program, or the excess cost of special education under another method.

437000 Special Education Additional/Excess Cost Tuition--Open Enrollment or Tuition Waiver

Payments to another Wisconsin school District of the additional cost of special education for students requiring special education services and enrolled under the open enrollment program or granted a tuition waiver, paid directly by the District. Tuition is limited to the actual, additional cost of fulfilling a particular student's IEP.

492000 Adjustment & Refunds

Adjustments to accounts and refunds paid to others.

500000 DISTRICT—WIDE (use only with a Source Code)

Function used with a Source code when it is not necessary to identify a revenue or financing source with a specific function.

Definitions of Most Commonly Used Object Codes

<u>Fund</u>	<u>Location</u>	<u>OBJECT</u>	<u>Function/Sub function</u>	<u>Project</u>
xx	xxx	XXX	xxxxxx	xxx
310	Personal Services	Services that can be performed by persons with specialized skills and knowledge. Examples include athletic officials, athletic event workers, consultants, guest speakers		
320	Property Services - Repairs	Services provided by private businesses or individuals for cleaning or maintaining of school property.		
342	Employee Travel/Regis/Meals	- Used for professional development (mileage, registration, and meals)		
345	Pupil Lodging and Meals	<i>(Used only with functions 256xxx series)</i> Meals and lodging for pupils traveling or placed in instructional programs outside the District. Included here are meals and lodging for co-curricular activities and field trips.		
348	Fuel – Vehicle	- Includes various petroleum products such as gasoline, oil and grease.		
351	Advertising	Expenditures for printed announcements in periodicals and newspapers or announcements broadcast by radio and television.		
353	Postage	- Expenditures for postage and postal meters and transportation of goods by commercial carrier such as UPS.		
355	Telephone/Communications	- Expenditures for telephone and telephone services.		
382	Inter-District payments	Use to record payments to fiscal agents for cooperative programs under 66.30 and tuition paid by the District of residence.		
386	CESA payments	- Payments to CESA for services.		
411	General Supplies	This classification will include such items as small marking devices, instructional games and materials, cleaning materials, trophies and other awards, wax, bulbs, toilet paper, paper towels, pre-printed forms, prepared ditto worksheets, blank video-tapes, film, commercially produced tests, eating utensils, etc.		
415	Food			
417	Paper	- This is ordered at the District Level, unless for a specific need by a class/dept.		
419	Awards			
420	Apparel	- Apparel includes uniforms, costumes, shirts, pants, shoes; protective gear such as aprons, helmets, shoulder pads and goggles.		
431	Audio Visual Media	Include here those items that communicate primarily through means other than printed work. Examples are maps, charts, displays, CD's, globes, prepared videos, and similar items. <i>DO NOT BUDGET COMPUTER SOFTWARE HERE - USE OBJECT 435 or OBJECT 480.</i>		
432	Books (Library)			

Include here books which are purchased in limited quantities (i.e., not enough to provide one to each student in a class) and usually kept in a central location. The cost of rebinding and repair of library books is also recorded here.

433 Newspapers

Include here daily or weekly newspapers purchased either singly or by subscription. If these are for Instruction (pupil use), budget them in your function. If these are a teacher resource, they are budgeted in the 222200 function.

434 Periodicals

Include any magazine or publications such as indices, whether purchased singly or by subscription. (Example: Weekly Reader and Newsweek are periodicals.)

435 Computer Software/Instructional

Computer software includes pre-programmed software, routines and documents associated with computers such as manuals, compilers, operating systems and application programs that are rented or purchased for instructional purposes. Be Specific!

439 Other Instructional Media - Includes reference books, encyclopedias, pamphlets, bulletins, and other material normally included in a vertical file.

440 Non-Capital Equipment (Less than \$500)

450 Objects for Resale - Non-capital objects purchased specifically for resale. (Use Function 110000)

471 Textbooks

Include here books that are purchased in fairly large quantities (i.e., enough to provide one to each student in a class) and rented, or lent to students. The cost of rebinding and repair of textbooks should also be charged here. Textbook purchases are an 800 (District) location and must be submitted separated to the Principal for approval.

472 Workbooks

Workbooks that typically accompany a text – usually seen at elementary level and/or foreign language. (Identify by content area)

473 Sheet Music

480 Non-Instructional (Computer) Software - Pre-programmed computer applications used for other than instructional purposes. Included here is software for operating local or area wide networks and library catalogs or circulation systems, as well as software or site licenses that extend users' access to other software.

551 Equipment purchase (over \$500) – Addition

561 Equipment purchase (over \$500) - Replacement

Equipment

Equipment is any instrument, machine, apparatus or set of articles which (1) retains its original shape and appearance with use, (2) retains its original identity (i.e., is not incorporated into a larger or more complex unit), (3) is freestanding or mobile, (4) costs more than \$300 per unit and is expected to have a useful life of more than one year, (5) is easier and cheaper to repair than to replace.

940 District Dues/Fees

Includes costs for memberships to professional organizations, individual entry fees, team fees, student field trips, athletics

- **Source – Department of Public Instruction (DPI)**

Elementary and Secondary Education Act (ESEA)

Title Grant Information

Title I-A Improving the Academic Achievement of the Disadvantaged

Title I is a federal program that provides funds to school Districts and schools with high numbers or high percentages of children who are disadvantaged to support a variety of services. Its overall purpose is to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on challenging state academic achievement standards and assessments. The grant contains provisions for ensuring that children who are disadvantaged enrolled in private schools also benefit from the academic enrichment services funded with Title I, Part A funds.

Critical program elements are:

- needs assessment and program plan design,
- parent involvement,
- services to students enrolled in private schools,
- high-quality teachers and paraprofessionals,
- coordination of services for homeless students in non-Title I schools,
- support for Title I Focus and Priority schools and comparability.

Title IA is the largest of the Title I programs. This program provides supplemental services to the children in Title I schools in the form of 1) Targeted Assistance or 2) School-wide programs. The Target Assistance model provides direct service to students with the greatest need for supplemental services while School-wide programs deliver services to all students with a continued focus on students with the greatest need.

The goal of both program models is to provide supplemental instruction to improve the academic performance of students. The threshold for School-wide programs has been lowered from 50% poverty to 40%, allowing more schools to adopt the Title I School-wide model.

Title II-A Preparing, Training, and Recruiting High Quality Teachers and Principals

Title II, Part A funds are for training, hiring, and retaining skilled educators. The funds are distributed by formula based on enrollment (20%) and the number of students below poverty line (80%).

Title Grants Comparative Information Funded by the U.S. Department of Education (Included in Fund 10 Budget Amounts)

ESEA - Title funds allocations

Grant	Description	DPI Allocations 16-17	DPI Allocations 17-18	DPI Allocations 18-19
Title IA	Improving Basic Programs	59,737	45,342	\$47,109
Title IIA	Teacher and Principal Training	10,530	11,532	\$12,290
Totals		70,267	56,874	\$59,399